

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 90 – HB 934

February 23, 2013

SUMMARY OF BILL: Authorizes local governments to initiate a nuisance action against a limited service restaurant that does not meet the required food sales ratios, thus providing local governments the authority to petition the court for access to tax records of restaurants or limited service restaurants, in order to determine compliance with required food sale percentages.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Any fiscal impact to the Department of Revenue to provide the required records upon request is estimated to be not significant.
- Any net change in sales tax revenue is estimated to be not significant because any decrease in revenue derived from one location under investigation would likely be offset a subsequent increase in revenue from other locations.
- A small increase in cases in the court system which will result in additional state and local government expenditures for processing the cases and additional state and local government revenue from fees, taxes and costs collected. These expenditures and revenue are estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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